

EXHIBIT L

REASONABLE PROFIT

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
Reasonable Profit T4C Cost Calculation

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Reasonable Profits T4C Cost Calculation							
Period	Payroll	Livonia Office	Interest	General & Administrative	Settlement	Legal Fees	Totals
					March 2020 - Current	March 2020 - Prior	
2011	57,809.60	11,766.27	0.00	69,141.48	0.00	0.00	138,717.35
2012	3,459.82	14,207.91	1,494.11	6,693.91	0.00	0.00	25,855.74
2013	0.00	8,975.21	4,326.36	0.00	0.00	0.00	13,301.57
2014	0.00	1,945.86	4,251.50	0.00	0.00	0.00	6,197.36
2015	0.00	4,211.63	3,864.86	0.00	0.00	3,712.97	11,789.45
2016	0.00	3,259.49	3,434.69	0.00	0.00	7,228.06	13,922.24
2017	0.00	0.00	3,151.81	0.00	0.00	41,842.40	44,994.21
2018	0.00	0.00	5,940.65	0.00	0.00	27,214.13	33,154.78
2019	0.00	0.00	0.00	0.00	0.00	12,498.08	12,498.08
2020	0.00	0.00	0.00	0.00	4,353.75	100.50	4,454.25
Totals	61,269.42	44,366.37	26,463.97	75,835.38	4,353.75	92,596.13	304,885.03

ACLR, LLC v. USA
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Exhibit L
Reasonable Profit by Month

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Period	Payroll	Livonia Office	Reasonable Profits by Month				Totals
			Interest	General & Administrative	Settlement Legal Fees		
					March 2020 - Current	March 2020 - Prior	
01/31/11	623.81	0.00	0.00	0.00	0.00	0.00	623.81
02/28/11	4,876.35	0.00	0.00	849.17	0.00	0.00	5,725.52
03/31/11	5,011.08	0.00	0.00	14,002.71	0.00	0.00	19,013.80
04/30/11	5,467.68	0.00	0.00	12,069.32	0.00	0.00	17,537.00
05/31/11	5,408.05	5,234.10	0.00	5,652.58	0.00	0.00	16,294.73
06/30/11	5,357.90	3,734.10	0.00	12,165.59	0.00	0.00	21,257.58
07/31/11	5,430.47	0.00	0.00	7,356.55	0.00	0.00	12,787.03
08/31/11	6,252.39	0.00	0.00	2,035.25	0.00	0.00	8,287.64
09/30/11	5,025.25	0.00	0.00	3,805.22	0.00	0.00	8,830.48
10/31/11	4,968.63	964.48	0.00	4,818.10	0.00	0.00	10,751.21
11/30/11	4,773.14	915.41	0.00	2,128.58	0.00	0.00	7,817.13
12/31/11	4,614.85	918.18	0.00	4,258.41	0.00	0.00	9,791.44
01/31/12	3,459.82	923.09	1,494.11	6,693.91	0.00	0.00	12,570.93
02/29/12	0.00	938.48	0.00	0.00	0.00	0.00	938.48
03/31/12	0.00	936.22	0.00	0.00	0.00	0.00	936.22
04/30/12	0.00	937.09	0.00	0.00	0.00	0.00	937.09
05/31/12	0.00	937.09	0.00	0.00	0.00	0.00	937.09
06/30/12	0.00	938.52	0.00	0.00	0.00	0.00	938.52
07/31/12	0.00	936.74	0.00	0.00	0.00	0.00	936.74
08/31/12	0.00	938.52	0.00	0.00	0.00	0.00	938.52
09/30/12	0.00	1,681.59	0.00	0.00	0.00	0.00	1,681.59
10/31/12	0.00	1,681.98	0.00	0.00	0.00	0.00	1,681.98
11/30/12	0.00	1,679.54	0.00	0.00	0.00	0.00	1,679.54
12/31/12	0.00	1,679.06	0.00	0.00	0.00	0.00	1,679.06
01/31/13	0.00	186.90	4,326.36	0.00	0.00	0.00	4,513.26
02/28/13	0.00	1,677.44	0.00	0.00	0.00	0.00	1,677.44
03/31/13	0.00	184.53	0.00	0.00	0.00	0.00	184.53
04/30/13	0.00	2,755.17	0.00	0.00	0.00	0.00	2,755.17
05/31/13	0.00	187.43	0.00	0.00	0.00	0.00	187.43
06/30/13	0.00	953.54	0.00	0.00	0.00	0.00	953.54
07/31/13	0.00	312.16	0.00	0.00	0.00	0.00	312.16
08/31/13	0.00	312.16	0.00	0.00	0.00	0.00	312.16
09/30/13	0.00	312.16	0.00	0.00	0.00	0.00	312.16
10/31/13	0.00	1,074.32	0.00	0.00	0.00	0.00	1,074.32
11/30/13	0.00	257.24	0.00	0.00	0.00	0.00	257.24
12/31/13	0.00	762.16	0.00	0.00	0.00	0.00	762.16
01/31/14	0.00	312.16	4,251.50	0.00	0.00	0.00	4,563.66
02/28/14	0.00	361.10	0.00	0.00	0.00	0.00	361.10
03/31/14	0.00	361.10	0.00	0.00	0.00	0.00	361.10
04/30/14	0.00	361.10	0.00	0.00	0.00	0.00	361.10
05/31/14	0.00	48.93	0.00	0.00	0.00	0.00	48.93
06/30/14	0.00	-1,402.05	0.00	0.00	0.00	0.00	-1,402.05
07/31/14	0.00	48.96	0.00	0.00	0.00	0.00	48.96
08/31/14	0.00	410.09	0.00	0.00	0.00	0.00	410.09
09/30/14	0.00	312.16	0.00	0.00	0.00	0.00	312.16
10/31/14	0.00	361.12	0.00	0.00	0.00	0.00	361.12
11/30/14	0.00	361.12	0.00	0.00	0.00	0.00	361.12
12/31/14	0.00	410.08	0.00	0.00	0.00	0.00	410.08
01/31/15	0.00	358.95	3,864.86	0.00	0.00	123.00	4,346.81
02/28/15	0.00	312.16	0.00	0.00	0.00	139.97	452.13

ACLR, LLC v. USA
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Exhibit L
Reasonable Profit by Month

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Period	Payroll	Livonia Office	Reasonable Profits by Month				Totals
			Interest	General & Administrative	Settlement Legal Fees		
					March 2020 - Current	March 2020 - Prior	
03/31/15	0.00	358.95	0.00	0.00	0.00	338.63	697.57
04/30/15	0.00	349.91	0.00	0.00	0.00	559.22	909.13
05/31/15	0.00	347.84	0.00	0.00	0.00	295.41	643.25
06/30/15	0.00	349.79	0.00	0.00	0.00	327.66	677.45
07/31/15	0.00	356.59	0.00	0.00	0.00	924.29	1,280.88
08/31/15	0.00	357.67	0.00	0.00	0.00	690.17	1,047.83
09/30/15	0.00	357.58	0.00	0.00	0.00	17.94	375.52
10/31/15	0.00	353.76	0.00	0.00	0.00	226.40	580.15
11/30/15	0.00	357.82	0.00	0.00	0.00	0.00	357.82
12/31/15	0.00	350.61	0.00	0.00	0.00	70.31	420.91
01/31/16	0.00	312.16	3,434.69	0.00	0.00	75.47	3,822.32
02/29/16	0.00	349.74	0.00	0.00	0.00	122.84	472.57
03/31/16	0.00	348.72	0.00	0.00	0.00	0.00	348.72
04/30/16	0.00	312.16	0.00	0.00	0.00	0.00	312.16
05/31/16	0.00	421.78	0.00	0.00	0.00	1,526.79	1,948.57
06/30/16	0.00	348.34	0.00	0.00	0.00	1,569.85	1,918.19
07/31/16	0.00	357.10	0.00	0.00	0.00	303.78	660.88
08/31/16	0.00	356.36	0.00	0.00	0.00	450.21	806.57
09/30/16	0.00	358.62	0.00	0.00	0.00	845.22	1,203.84
10/31/16	0.00	46.24	0.00	0.00	0.00	845.21	891.46
11/30/16	0.00	48.28	0.00	0.00	0.00	819.39	867.67
12/31/16	0.00	0.00	0.00	0.00	0.00	669.31	669.31
01/31/17	0.00	0.00	3,151.81	0.00	0.00	2,045.04	5,196.84
02/28/17	0.00	0.00	0.00	0.00	0.00	3,134.50	3,134.50
03/31/17	0.00	0.00	0.00	0.00	0.00	2,334.75	2,334.75
04/30/17	0.00	0.00	0.00	0.00	0.00	1,717.91	1,717.91
05/31/17	0.00	0.00	0.00	0.00	0.00	3,160.73	3,160.73
06/30/17	0.00	0.00	0.00	0.00	0.00	1,732.53	1,732.53
07/31/17	0.00	0.00	0.00	0.00	0.00	3,395.80	3,395.80
08/31/17	0.00	0.00	0.00	0.00	0.00	1,632.45	1,632.45
09/30/17	0.00	0.00	0.00	0.00	0.00	3,835.80	3,835.80
10/31/17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11/30/17	0.00	0.00	0.00	0.00	0.00	125.40	125.40
12/31/17	0.00	0.00	0.00	0.00	0.00	18,727.50	18,727.50
01/31/18	0.00	0.00	2,992.54	0.00	0.00	-53.70	2,938.84
02/28/18	0.00	0.00	0.00	0.00	0.00	390.20	390.20
03/31/18	0.00	0.00	0.00	0.00	0.00	1,002.04	1,002.04
04/30/18	0.00	0.00	0.00	0.00	0.00	4,770.89	4,770.89
05/31/18	0.00	0.00	0.00	0.00	0.00	10,040.71	10,040.71
06/30/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07/31/18	0.00	0.00	0.00	0.00	0.00	6,843.15	6,843.15
08/31/18	0.00	0.00	2,948.10	0.00	0.00	3,908.55	6,856.65
09/30/18	0.00	0.00	0.00	0.00	0.00	278.55	278.55
10/31/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11/30/18	0.00	0.00	0.00	0.00	0.00	33.75	33.75
12/31/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01/31/19	0.00	0.00	0.00	0.00	0.00	5,616.45	5,616.45
02/28/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03/31/19	0.00	0.00	0.00	0.00	0.00	155.25	155.25
04/30/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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T4C Settlement Charges

Exhibit L
Reasonable Profit by Month

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Period	Payroll	Livonia Office	Reasonable Profits by Month				Totals
			Interest	General & Administrative	Settlement Legal Fees		
					March 2020 - Current	March 2020 - Prior	
05/31/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06/30/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07/31/19	0.00	0.00	0.00	0.00	0.00	182.25	182.25
08/31/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09/30/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10/31/19	0.00	0.00	0.00	0.00	0.00	3,746.25	3,746.25
11/30/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/31/19	0.00	0.00	0.00	0.00	0.00	2,797.88	2,797.88
01/31/20	0.00	0.00	0.00	0.00	0.00	100.50	100.50
02/29/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03/31/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04/30/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05/31/20	0.00	0.00	0.00	0.00	2,281.50	0.00	2,281.50
06/30/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07/31/20	0.00	0.00	0.00	0.00	276.75	0.00	276.75
08/31/20	0.00	0.00	0.00	0.00	67.50	0.00	67.50
09/30/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10/31/20	0.00	0.00	0.00	0.00	526.50	0.00	526.50
11/30/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/31/20	0.00	0.00	0.00	0.00	1,201.50	0.00	1,201.50
Totals	61,269.42	44,366.37	26,463.97	75,835.38	4,353.75	92,596.13	304,885.03

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
Payroll

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Date	Wages	Fed SS/MED	Fed Unemp	GA Unemp	Base Period Payroll*				Payroll Fees	401k Match	Totals	Profit %	Reasonable Profit
					MI Unemp	TX Unemp							
01/15/11	350.00	26.79	2.80	2.70	19.25	0.00		58.35	0.00		459.89	15%	68.98
01/31/11	3,094.61	236.72	24.76	38.25	244.35	0.00		60.15	0.00		3,698.84	15%	554.83
02/15/11	13,791.67	1,003.91	104.98	255.15	833.35	0.00		67.95	0.00		16,057.01	15%	2,408.55
02/28/11	13,791.67	1,004.48	74.81	0.00	1,519.05	0.00		61.95	0.00		16,451.96	15%	2,467.79
03/15/11	13,791.67	1,004.19	14.14	0.00	417.14	0.00		67.95	541.67		15,836.76	15%	2,375.51
03/31/11	15,354.25	1,123.72	26.64	0.00	407.48	0.00		116.70	541.67		17,570.46	15%	2,635.57
04/15/11	15,875.00	1,144.22	19.04	0.00	325.98	0.00		257.12	541.67		18,163.03	15%	2,724.45
04/30/11	16,062.50	1,158.54	20.17	0.00	257.83	5.06		242.42	541.67		18,288.19	15%	2,743.23
05/15/11	15,875.00	1,160.42	12.17	0.00	257.83	0.00		69.75	625.00		18,000.17	15%	2,700.03
05/31/11	16,025.00	1,171.87	3.20	0.00	158.84	4.05		65.55	625.00		18,053.51	15%	2,708.03
06/15/11	15,885.00	1,160.43	2.00	0.00	27.63	0.00		259.82	625.00		17,959.88	15%	2,693.98
06/30/11	15,875.00	1,160.41	2.00	0.00	27.63	0.00		69.38	625.00		17,759.42	15%	2,663.91
07/15/11	16,150.04	1,169.03	2.18	0.00	27.63	3.04		267.35	625.00		18,244.27	15%	2,736.64
07/31/11	15,895.31	1,160.40	1.50	0.00	27.63	0.00		249.05	625.00		17,958.89	15%	2,693.83
08/15/11	18,541.67	1,364.42	17.50	93.82	27.63	13.50		78.98	625.00		20,762.52	15%	3,114.38
08/31/11	18,705.24	1,364.40	17.50	93.82	27.63	13.50		72.98	625.00		20,920.07	15%	3,138.01
09/15/11	14,791.67	1,077.54	17.50	93.82	27.63	13.50		262.85	475.00		16,759.51	15%	2,513.93
09/30/11	14,803.56	1,077.53	7.50	86.60	27.63	13.50		250.85	475.00		16,742.17	15%	2,511.33
10/15/11	14,791.67	1,077.55	4.50	0.00	27.63	13.50		93.68	475.00		16,483.53	15%	2,472.53
10/31/11	14,791.67	1,077.52	4.50	0.00	27.63	13.50		250.85	475.00		16,640.67	15%	2,496.10
11/15/11	14,291.67	1,039.29	1.50	0.00	27.63	0.00		81.38	475.00		15,916.47	15%	2,387.47
11/30/11	14,291.67	1,039.29	1.50	0.00	27.63	0.00		69.38	475.00		15,904.47	15%	2,385.67
12/15/11	17,710.00	1,300.79	2.40	0.00	27.63	4.05		262.85	670.40		19,978.12	15%	2,996.72
12/31/11	9,530.31	611.82	1.50	0.00	27.63	0.00		245.05	371.22		10,787.53	15%	1,618.13
01/15/12	9,291.67	615.38	48.27	0.00	1,026.73	0.00		77.38	316.67		11,376.10	15%	1,706.42
01/31/12	9,291.67	664.32	45.45	0.00	1,026.73	0.00		344.55	316.67		11,689.39	15%	1,753.41
Totals	358,649.19	25,994.98	480.01	664.16	6,881.38	97.20		4,004.27	11,691.64		408,462.83		61,269.42

* Please see Exhibit B to confirm totals.

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
Livonia Office

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Month	Rents	Livonia Office Charges		Profit %	Reasonable Profit
		Electricity	Totals		
05/31/11	34,894.00	0.00	34,894.00	15%	5,234.10
06/30/11	24,894.00	0.00	24,894.00	15%	3,734.10
07/30/11	0.00	0.00	0.00	15%	0.00
08/29/11	0.00	0.00	0.00	15%	0.00
09/28/11	0.00	0.00	0.00	15%	0.00
10/31/11	2,644.20	3,785.66	6,429.86	15%	964.48
11/30/11	4,957.88	1,144.85	6,102.73	15%	915.41
12/31/11	4,989.88	1,131.31	6,121.19	15%	918.18
01/31/12	4,989.88	1,164.08	6,153.96	15%	923.09
02/28/12	4,989.88	1,266.68	6,256.56	15%	938.48
03/31/12	4,989.88	1,251.58	6,241.46	15%	936.22
04/30/12	4,989.88	1,257.36	6,247.24	15%	937.09
05/31/12	4,989.88	1,257.36	6,247.24	15%	937.09
06/30/12	4,989.88	1,266.89	6,256.77	15%	938.52
07/31/12	4,989.88	1,255.02	6,244.90	15%	936.74
08/30/12	4,989.88	1,266.89	6,256.77	15%	938.52
09/30/12	9,947.15	1,263.46	11,210.61	15%	1,681.59
10/31/12	9,947.75	1,265.46	11,213.21	15%	1,681.98
11/30/12	9,947.75	1,249.17	11,196.92	15%	1,679.54
12/31/12	9,947.75	1,245.99	11,193.74	15%	1,679.06
01/22/13	0.00	1,245.99	1,245.99	15%	186.90
02/28/13	9,947.75	1,235.18	11,182.93	15%	1,677.44
03/18/13	0.00	1,230.18	1,230.18	15%	184.53
04/30/13	17,112.51	1,255.29	18,367.80	15%	2,755.17
05/14/13	0.00	1,249.52	1,249.52	15%	187.43
06/30/13	5,081.08	1,275.82	6,356.90	15%	953.54
07/31/13	2,081.08	0.00	2,081.08	15%	312.16
08/30/13	2,081.08	0.00	2,081.08	15%	312.16
09/30/13	2,081.08	0.00	2,081.08	15%	312.16
10/31/13	7,162.16	0.00	7,162.16	15%	1,074.32
11/30/13	1,714.96	0.00	1,714.96	15%	257.24
12/31/13	5,081.08	0.00	5,081.08	15%	762.16
01/31/14	2,081.08	0.00	2,081.08	15%	312.16
02/28/14	2,081.08	326.23	2,407.31	15%	361.10
03/31/14	2,081.08	326.23	2,407.31	15%	361.10
04/30/14	2,081.08	326.23	2,407.31	15%	361.10
05/21/14	0.00	326.23	326.23	15%	48.93
06/30/14	-10,000.00	653.00	-9,347.00	15%	-1,402.05
07/14/14	0.00	326.41	326.41	15%	48.96
08/30/14	2,081.08	652.82	2,733.90	15%	410.09
09/30/14	2,081.08	0.00	2,081.08	15%	312.16
10/31/14	2,081.08	326.39	2,407.47	15%	361.12
11/30/14	2,081.08	326.39	2,407.47	15%	361.12
12/31/14	2,081.08	652.78	2,733.86	15%	410.08
01/31/15	2,081.08	311.90	2,392.98	15%	358.95

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
Livonia Office

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Month	Livonia Office Charges				
	Rents	Electricity	Totals	Profit %	Reasonable Profit
02/28/15	2,081.08	0.00	2,081.08	15%	312.16
03/31/15	2,081.08	311.90	2,392.98	15%	358.95
04/30/15	2,081.08	251.68	2,332.76	15%	349.91
05/31/15	2,081.08	237.86	2,318.94	15%	347.84
06/30/15	2,331.94	0.00	2,331.94	15%	349.79
07/31/15	2,081.08	296.19	2,377.27	15%	356.59
08/30/15	2,081.08	303.37	2,384.45	15%	357.67
09/30/15	2,383.87	0.00	2,383.87	15%	357.58
10/31/15	2,358.38	0.00	2,358.38	15%	353.76
11/30/15	2,385.48	0.00	2,385.48	15%	357.82
12/31/15	2,337.37	0.00	2,337.37	15%	350.61
01/31/16	2,081.08	0.00	2,081.08	15%	312.16
02/28/16	2,081.08	250.49	2,331.57	15%	349.74
03/31/16	2,081.08	243.71	2,324.79	15%	348.72
04/30/16	2,081.08	0.00	2,081.08	15%	312.16
05/31/16	2,811.85	0.00	2,811.85	15%	421.78
06/30/16	2,081.08	241.19	2,322.27	15%	348.34
07/31/16	2,081.08	299.58	2,380.66	15%	357.10
08/30/16	2,081.08	294.62	2,375.70	15%	356.36
09/30/16	2,081.08	309.70	2,390.78	15%	358.62
10/27/16	0.00	308.28	308.28	15%	46.24
11/30/16	0.00	321.89	321.89	15%	48.28
Totals	258,986.99	36,788.81	295,775.80		44,366.37

** Please see Exhibit D to confirm totals.*

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
Loan Interest

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2011 Business Loan Agreement Interest					
Fiscal Year End Date	Maturity Date	Payment Year	Interest Paid	Profit %	Reasonable Profit
01/10/12	06/10/13	2011	9,960.72	15%	1,494.11
01/10/13	06/10/13	2012	28,842.40	15%	4,326.36
01/10/14	05/10/23	2013	28,343.31	15%	4,251.50
01/10/15	05/10/23	2014	25,765.75	15%	3,864.86
01/10/16	05/10/23	2015	22,897.92	15%	3,434.69
01/10/17	05/10/23	2016	21,012.05	15%	3,151.81
01/10/18	05/10/23	2017	19,950.28	15%	2,992.54
08/24/18	08/24/18	2018	19,654.03	15%	2,948.10
Total Interest Paid			176,426.46	15%	26,463.97

** Please see Exhibit E to confirm totals.*

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
General Administrative Expenses

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Base Period General & Administrative			
Period	Totals	Profit %	Reasonable Profit
02/28/11	5,661.14	15%	849.17
03/31/11	93,351.42	15%	14,002.71
04/30/11	80,462.13	15%	12,069.32
05/31/11	37,683.86	15%	5,652.58
06/30/11	81,103.91	15%	12,165.59
07/31/11	49,043.68	15%	7,356.55
08/31/11	13,568.32	15%	2,035.25
09/30/11	25,368.16	15%	3,805.22
10/31/11	32,120.66	15%	4,818.10
11/30/11	14,190.51	15%	2,128.58
12/31/11	28,389.40	15%	4,258.41
01/31/12	44,626.04	15%	6,693.91
Totals	505,569.23		75,835.38

** Please see Exhibit F to confirm totals.*

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
Settlement Fees: March 2020 - Current

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Settlement Fees: March 2020 - Current				
Date	Name	Net Legal Fees	Profit %	Reasonable Profit
05/29/20	David, Brody & Dondershine, LLP	15,210.00	15%	2,281.50
07/31/20	David, Brody & Dondershine, LLP	1,845.00	15%	276.75
09/10/20	David, Brody & Dondershine, LLP	450.00	15%	67.50
10/26/20	David, Brody & Dondershine, LLP	3,510.00	15%	526.50
12/28/20	David, Brody & Dondershine, LLP	5,985.00	15%	897.75
01/13/20	David, Brody & Dondershine, LLP	2,025.00	15%	303.75
Totals		29,025.00	15%	4,353.75

*** Please see Exhibit H to confirm totals.**

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
Settlement Fees: March 2020 - Prior

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Settlement Fees: March 2020 - Prior				
Date	Name	Net Legal Fees	Profit %	Reasonable Profit
12/31/14	David, Brody & Dondershine, LLP	410.00	15%	61.50
01/28/15	David, Brody & Dondershine, LLP	410.00	15%	61.50
02/10/15	David, Brody & Dondershine, LLP	933.10	15%	139.97
03/17/15	David, Brody & Dondershine, LLP	2,257.50	15%	338.63
04/09/15	David, Brody & Dondershine, LLP	3,728.10	15%	559.22
05/05/15	David, Brody & Dondershine, LLP	1,969.40	15%	295.41
06/09/15	David, Brody & Dondershine, LLP	2,184.40	15%	327.66
07/31/15	David, Brody & Dondershine, LLP	6,161.90	15%	924.29
08/26/15	David, Brody & Dondershine, LLP	4,601.10	15%	690.17
09/29/15	David, Brody & Dondershine, LLP	119.60	15%	17.94
10/26/15	David, Brody & Dondershine, LLP	1,509.30	15%	226.40
11/23/15	David, Brody & Dondershine, LLP	0.00	15%	0.00
12/21/15	David, Brody & Dondershine, LLP	468.70	15%	70.31
01/26/16	David, Brody & Dondershine, LLP	503.10	15%	75.47
02/24/16	David, Brody & Dondershine, LLP	818.90	15%	122.84
03/29/16	David, Brody & Dondershine, LLP	0.00	15%	0.00
04/26/16	David, Brody & Dondershine, LLP	0.00	15%	0.00
05/24/16	David, Brody & Dondershine, LLP	10,178.60	15%	1,526.79
06/21/16	David, Brody & Dondershine, LLP	10,465.65	15%	1,569.85
07/26/16	David, Brody & Dondershine, LLP	2,025.18	15%	303.78
08/29/16	David, Brody & Dondershine, LLP	3,001.40	15%	450.21
09/26/16	David, Brody & Dondershine, LLP	5,634.80	15%	845.22
10/11/16	David, Brody & Dondershine, LLP	5,634.76	15%	845.21
11/30/16	David, Brody & Dondershine, LLP	5,462.60	15%	819.39
12/20/16	David, Brody & Dondershine, LLP	3,809.80	15%	571.47
12/31/16	David, Brody & Dondershine, LLP	652.29	15%	97.84
01/24/17	David, Brody & Dondershine, LLP	13,633.58	15%	2,045.04
02/17/17	David, Brody & Dondershine, LLP	20,896.65	15%	3,134.50
03/28/17	David, Brody & Dondershine, LLP	15,564.98	15%	2,334.75
04/19/17	David, Brody & Dondershine, LLP	11,452.75	15%	1,717.91
05/25/17	David, Brody & Dondershine, LLP	21,071.53	15%	3,160.73
06/28/17	David, Brody & Dondershine, LLP	11,550.17	15%	1,732.53
07/25/17	David, Brody & Dondershine, LLP	22,638.67	15%	3,395.80
08/22/17	David, Brody & Dondershine, LLP	10,883.00	15%	1,632.45
09/29/17	David, Brody & Dondershine, LLP	25,572.00	15%	3,835.80
11/30/17	David, Brody & Dondershine, LLP	836.00	15%	125.40
12/31/17	David, Brody & Dondershine, LLP	29,960.90	15%	4,494.14
12/31/17	David, Brody & Dondershine, LLP	81,735.37	15%	12,260.31
12/31/17	David, Brody & Dondershine, LLP	13,153.74	15%	1,973.06
01/31/18	David, Brody & Dondershine, LLP	-358.00	15%	-53.70
02/28/18	David, Brody & Dondershine, LLP	2,601.30	15%	390.20
03/31/18	David, Brody & Dondershine, LLP	6,680.25	15%	1,002.04
04/30/18	David, Brody & Dondershine, LLP	31,805.92	15%	4,770.89
05/31/18	David, Brody & Dondershine, LLP	63,583.07	15%	9,537.46
05/31/18	David, Brody & Dondershine, LLP	3,355.00	15%	503.25

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit L
Settlement Fees: March 2020 - Prior

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Settlement Fees: March 2020 - Prior				
Date	Name	Net Legal Fees	Profit %	Reasonable Profit
07/31/18	David, Brody & Dondershine, LLP	45,621.00	15%	6,843.15
08/20/18	David, Brody & Dondershine, LLP	500.00	15%	75.00
08/21/18	David, Brody & Dondershine, LLP	25,557.00	15%	3,833.55
09/30/18	David, Brody & Dondershine, LLP	1,857.00	15%	278.55
11/30/18	David, Brody & Dondershine, LLP	225.00	15%	33.75
01/31/19	David, Brody & Dondershine, LLP	37,443.00	15%	5,616.45
03/26/19	David, Brody & Dondershine, LLP	1,035.00	15%	155.25
07/31/19	David, Brody & Dondershine, LLP	1,215.00	15%	182.25
10/21/19	David, Brody & Dondershine, LLP	24,390.00	15%	3,658.50
10/21/19	David, Brody & Dondershine, LLP	585.00	15%	87.75
12/08/19	David, Brody & Dondershine, LLP	18,652.50	15%	2,797.88
01/16/20	David, Brody & Dondershine, LLP	670.00	15%	100.50
Totals		617,307.56	15%	92,596.13

** Please see Exhibit K to confirm totals.*

EXHIBIT M

CONTRACT DISPUTE ACT INTEREST CALCULATION

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Contract Disputes Act Interest

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PY 2007 - PY 2010 Duplicate Payment Audit T4C Interest Calculation				
Date	Amount	Interest	Interest Monthly	Treasury Rate
Jan-11	41,914.83	\$91.69	0.2188%	2.625%
Feb-11	143,663.48	\$314.26	0.2188%	2.625%
Mar-11	346,876.78	\$758.79	0.2188%	2.625%
Apr-11	544,713.61	\$1,191.56	0.2188%	2.625%
May-11	734,305.44	\$1,606.29	0.2188%	2.625%
Jun-11	942,117.24	\$2,060.88	0.2188%	2.625%
Jul-11	1,084,105.34	\$2,258.55	0.2083%	2.50%
Aug-11	1,189,857.29	\$2,478.87	0.2083%	2.50%
Sep-11	1,307,745.36	\$2,724.47	0.2083%	2.50%
Oct-11	1,433,173.68	\$2,985.78	0.2083%	2.50%
Nov-11	1,550,692.13	\$3,230.61	0.2083%	2.50%
Dec-11	1,673,468.45	\$3,486.39	0.2083%	2.50%
Jan-12	1,828,794.91	\$3,047.99	0.1667%	2.00%
Feb-12	1,839,037.95	\$3,065.06	0.1667%	2.00%
Mar-12	1,854,819.29	\$3,091.37	0.1667%	2.00%
Apr-12	1,874,582.33	\$3,124.30	0.1667%	2.00%
May-12	1,884,890.96	\$3,141.48	0.1667%	2.00%
Jun-12	1,899,419.08	\$3,165.70	0.1667%	2.00%
Jul-12	1,913,316.47	\$2,790.25	0.1458%	1.75%
Aug-12	1,928,313.85	\$2,812.12	0.1458%	1.75%
Sep-12	1,955,294.88	\$2,851.47	0.1458%	1.75%
Oct-12	1,972,137.89	\$2,876.03	0.1458%	1.75%
Nov-12	1,990,083.09	\$2,902.20	0.1458%	1.75%
Dec-12	2,005,858.09	\$2,925.21	0.1458%	1.75%
Jan-13	2,043,384.95	\$2,341.38	0.1146%	1.375%
Feb-13	2,066,074.00	\$2,367.38	0.1146%	1.375%
Mar-13	2,094,317.83	\$2,399.74	0.1146%	1.375%
Apr-13	2,147,379.74	\$2,460.54	0.1146%	1.375%
May-13	2,173,431.63	\$2,490.39	0.1146%	1.375%
Jun-13	2,202,969.45	\$2,524.24	0.1146%	1.375%
Jul-13	2,248,064.73	\$3,278.43	0.1458%	1.75%
Aug-13	2,280,521.60	\$3,325.76	0.1458%	1.75%
Sep-13	2,313,025.80	\$3,373.16	0.1458%	1.75%
Oct-13	2,333,563.85	\$3,403.11	0.1458%	1.75%
Nov-13	2,338,939.17	\$3,410.95	0.1458%	1.75%
Dec-13	2,348,193.36	\$3,424.45	0.1458%	1.75%
Jan-14	2,405,738.18	\$4,260.16	0.1771%	2.125%
Feb-14	2,424,883.95	\$4,294.07	0.1771%	2.125%
Mar-14	2,444,063.62	\$4,328.03	0.1771%	2.125%
Apr-14	2,475,713.28	\$4,384.08	0.1771%	2.125%
May-14	2,507,257.72	\$4,439.94	0.1771%	2.125%
Jun-14	2,565,565.60	\$4,543.19	0.1771%	2.125%
Jul-14	2,598,563.31	\$4,330.94	0.1667%	2.00%
Aug-14	2,652,295.79	\$4,420.49	0.1667%	2.00%
Sep-14	2,700,118.82	\$4,500.20	0.1667%	2.00%
Oct-14	2,806,718.21	\$4,677.86	0.1667%	2.00%
Nov-14	2,901,810.06	\$4,836.35	0.1667%	2.00%

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Contract Disputes Act Interest

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PY 2007 - PY 2010 Duplicate Payment Audit T4C Interest Calculation				
Date	Amount	Interest	Interest Monthly	Treasury Rate
Dec-14	2,959,325.15	\$4,932.21	0.1667%	2.00%
Jan-15	3,055,603.08	\$5,410.96	0.1771%	2.125%
Feb-15	3,144,118.35	\$5,567.71	0.1771%	2.125%
Mar-15	3,198,424.01	\$5,663.88	0.1771%	2.125%
Apr-15	3,234,375.93	\$5,727.54	0.1771%	2.125%
May-15	3,252,771.51	\$5,760.12	0.1771%	2.125%
Jun-15	3,275,194.82	\$5,799.82	0.1771%	2.125%
Jul-15	3,304,694.49	\$6,540.54	0.1979%	2.375%
Aug-15	3,321,581.71	\$6,573.96	0.1979%	2.375%
Sep-15	3,331,034.66	\$6,592.67	0.1979%	2.375%
Oct-15	3,342,075.17	\$6,614.52	0.1979%	2.375%
Nov-15	3,362,999.50	\$6,655.94	0.1979%	2.375%
Dec-15	3,374,292.33	\$6,678.29	0.1979%	2.375%
Jan-16	3,420,938.15	\$7,126.95	0.2083%	2.50%
Feb-16	3,431,688.15	\$7,149.35	0.2083%	2.50%
Mar-16	3,452,251.16	\$7,192.19	0.2083%	2.50%
Apr-16	3,493,120.99	\$7,277.34	0.2083%	2.50%
May-16	3,544,859.34	\$7,385.12	0.2083%	2.50%
Jun-16	3,579,122.82	\$7,456.51	0.2083%	2.50%
Jul-16	3,609,363.65	\$5,639.63	0.1563%	1.875%
Aug-16	3,635,988.84	\$5,681.23	0.1563%	1.875%
Sep-16	3,692,333.64	\$5,769.27	0.1563%	1.875%
Oct-16	3,724,449.11	\$5,819.45	0.1563%	1.875%
Nov-16	3,783,569.62	\$5,911.83	0.1563%	1.875%
Dec-16	3,817,040.25	\$5,964.13	0.1563%	1.875%
Jan-17	3,916,111.35	\$8,158.57	0.2083%	2.50%
Feb-17	4,005,153.77	\$8,344.07	0.2083%	2.50%
Mar-17	4,063,244.57	\$8,465.09	0.2083%	2.50%
Apr-17	4,133,323.32	\$8,611.09	0.2083%	2.50%
May-17	4,168,521.57	\$8,684.42	0.2083%	2.50%
Jun-17	4,190,488.69	\$8,730.18	0.2083%	2.50%
Jul-17	4,239,408.54	\$8,390.50	0.1979%	2.375%
Aug-17	4,309,629.69	\$8,529.48	0.1979%	2.375%
Sep-17	4,405,329.56	\$8,718.88	0.1979%	2.375%
Oct-17	4,476,605.64	\$8,859.95	0.1979%	2.375%
Nov-17	4,509,258.19	\$8,924.57	0.1979%	2.375%
Dec-17	4,671,349.48	\$9,245.38	0.1979%	2.375%
Jan-18	4,758,604.98	\$10,409.45	0.2188%	2.625%
Feb-18	4,827,484.92	\$10,560.12	0.2188%	2.625%
Mar-18	4,901,206.33	\$10,721.39	0.2188%	2.625%
Apr-18	5,003,983.53	\$10,946.21	0.2188%	2.625%
May-18	5,105,150.52	\$11,167.52	0.2188%	2.625%
Jun-18	5,159,696.84	\$11,286.84	0.2188%	2.625%
Jul-18	5,277,835.73	\$15,393.69	0.2917%	3.50%
Aug-18	5,345,797.10	\$15,591.91	0.2917%	3.50%
Sep-18	5,363,524.56	\$15,643.61	0.2917%	3.50%
Oct-18	5,379,168.17	\$15,689.24	0.2917%	3.50%

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Contract Disputes Act Interest

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PY 2007 - PY 2010 Duplicate Payment Audit T4C Interest Calculation				
Date	Amount	Interest	Interest Monthly	Treasury Rate
Nov-18	5,397,556.66	\$15,742.87	0.2917%	3.50%
Dec-18	5,457,459.94	\$15,917.59	0.2917%	3.50%
Jan-19	5,516,436.98	\$16,664.24	0.3021%	3.625%
Feb-19	5,533,101.21	\$16,714.58	0.3021%	3.625%
Mar-19	5,551,006.04	\$16,768.66	0.3021%	3.625%
Apr-19	5,567,774.70	\$16,819.32	0.3021%	3.625%
May-19	5,584,594.02	\$16,870.13	0.3021%	3.625%
Jun-19	5,601,464.15	\$16,921.09	0.3021%	3.625%
Jul-19	5,631,021.29	\$12,317.86	0.2188%	2.625%
Aug-19	5,697,048.75	\$12,462.29	0.2188%	2.625%
Sep-19	5,709,511.04	\$12,489.56	0.2188%	2.625%
Oct-19	5,750,721.85	\$12,579.70	0.2188%	2.625%
Nov-19	5,763,301.55	\$12,607.22	0.2188%	2.625%
Dec-19	5,797,359.15	\$12,681.72	0.2188%	2.625%
Jan-20	5,810,811.37	\$10,289.98	0.1771%	2.125%
Feb-20	5,821,101.35	\$10,308.20	0.1771%	2.125%
Mar-20	5,836,995.45	\$10,336.35	0.1771%	2.125%
Apr-20	5,903,887.06	\$10,454.80	0.1771%	2.125%
May-20	5,944,933.52	\$10,527.49	0.1771%	2.125%
Jun-20	5,996,150.87	\$10,618.18	0.1771%	2.125%
Jul-20	6,007,852.83	\$5,632.36	0.0938%	1.125%
Aug-20	6,014,437.06	\$5,638.53	0.0938%	1.125%
Sep-20	6,030,969.89	\$5,654.03	0.0938%	1.125%
Oct-20	6,045,310.49	\$5,667.48	0.0938%	1.125%
Nov-20	6,062,055.18	\$5,683.18	0.0938%	1.125%
Dec-20	6,089,409.53	\$5,708.82	0.0938%	1.125%
Total Interest				\$834,835.74

ACLR, LLC v. USA
T4C Settlement ChargesExhibit M
Total T4C Cost Calculation

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Period	Payroll	PY07 DP Audit	Livonia Office Lease	Loan Interest	General & Administrative	PY10 DP Costs	Settlement Expenses		Reasonable Profit	Totals
		Managing Principal					March 2020 - Current	March 2020 - Prior		
Jan-11	4,158.73	37,132.29	0.00	0.00	0.00	0.00	0.00	0.00	623.81	41,914.83
Feb-11	32,508.97	57,761.34	0.00	0.00	5,661.14	0.00	0.00	0.00	5,725.52	101,656.97
Mar-11	33,407.22	57,126.60	0.00	0.00	93,351.42	0.00	0.00	0.00	19,013.80	202,899.04
Apr-11	16,451.22	62,627.68	0.00	0.00	80,462.13	0.00	0.00	0.00	17,537.00	197,078.03
May-11	36,053.68	63,474.00	34,894.00	0.00	37,683.86	0.00	0.00	0.00	16,294.73	188,400.27
Jun-11	35,719.30	43,230.71	24,894.00	0.00	81,103.91	0.00	0.00	0.00	21,257.58	206,205.50
Jul-11	36,203.16	41,893.36	0.00	0.00	49,043.68	0.00	0.00	0.00	12,787.03	139,927.22
Aug-11	41,682.59	39,954.85	0.00	0.00	13,568.32	0.00	0.00	0.00	8,287.64	103,493.39
Sep-11	33,501.68	47,708.89	0.00	0.00	25,368.16	0.00	0.00	0.00	8,830.48	115,409.20
Oct-11	33,124.20	40,277.93	6,429.86	0.00	32,120.66	0.00	0.00	0.00	10,751.21	122,703.86
Nov-11	31,820.94	54,601.37	6,102.73	0.00	14,190.51	0.00	0.00	0.00	7,817.13	114,532.67
Dec-11	30,765.65	44,478.04	6,121.19	0.00	28,389.40	0.00	0.00	0.00	9,791.44	119,545.71
Jan-12	23,065.49	55,462.93	6,153.96	9,960.72	44,626.04	0.00	0.00	0.00	12,570.93	151,840.07
Feb-12	0	0.00	6,256.56	0.00	0.00	0.00	0.00	0.00	938.48	7,195.04
Mar-12	0	0	6,241.46	0.00	0.00	5,538.60	0.00	0.00	936.22	12,716.28
Apr-12	0	0	6,247.24	0.00	0.00	9,487.35	0.00	0.00	937.09	16,671.68
May-12	0	0	6,247.24	0.00	0.00	0.00	0.00	0.00	937.09	7,184.33
Jun-12	0	0	6,256.77	0.00	0.00	4,191.35	0.00	0.00	938.52	11,386.64
Jul-12	0	0	6,244.90	0.00	0.00	3,550.05	0.00	0.00	936.74	10,731.69
Aug-12	0	0	6,256.77	0.00	0.00	5,011.85	0.00	0.00	938.52	12,207.13
Sep-12	0	0	11,210.61	0.00	0.00	11,276.70	0.00	0.00	1,681.59	24,168.90
Oct-12	0	0	11,213.21	0.00	0.00	1,096.35	0.00	0.00	1,681.98	13,991.54
Nov-12	0	0	11,196.92	0.00	0.00	2,192.70	0.00	0.00	1,679.54	15,069.16
Dec-12	0	0	11,193.74	0.00	0.00	0.00	0.00	0.00	1,679.06	12,872.80
Jan-13	0	0	1,245.99	28,842.40	0.00	0.00	0.00	0.00	4,513.26	34,601.65
Feb-13	0	0	11,182.93	0.00	0.00	7,487.30	0.00	0.00	1,677.44	20,347.67
Mar-13	0	0	1,230.18	0.00	0.00	24,461.75	0.00	0.00	184.53	25,876.46
Apr-13	0	0	18,367.80	0.00	0.00	29,539.20	0.00	0.00	2,755.17	50,662.17
May-13	0	0	1,249.52	0.00	0.00	22,154.40	0.00	0.00	187.43	23,591.35
Jun-13	0	0	6,356.90	0.00	0.00	19,737.00	0.00	0.00	953.54	27,047.44
Jul-13	0	0	2,081.08	0.00	0.00	40,177.80	0.00	0.00	312.16	42,571.04
Aug-13	0	0	2,081.08	0.00	0.00	26,785.20	0.00	0.00	312.16	29,178.44
Sep-13	0	0	2,081.08	0.00	0.00	26,785.20	0.00	0.00	312.16	29,178.44
Oct-13	0	0	7,162.16	0.00	0.00	8,928.40	0.00	0.00	1,074.32	17,164.88
Nov-13	0	0	1,714.96	0.00	0.00	0.00	0.00	0.00	257.24	1,972.20
Dec-13	0	0	5,081.08	0.00	0.00	0.00	0.00	0.00	762.16	5,843.24
Jan-14	0	0	2,081.08	28,343.31	0.00	19,132.32	0.00	0.00	4,563.66	54,120.37
Feb-14	0	0	2,407.31	0.00	0.00	12,117.20	0.00	0.00	361.10	14,885.61
Mar-14	0	0	2,407.31	0.00	0.00	12,117.20	0.00	0.00	361.10	14,885.61
Apr-14	0	0	2,407.31	0.00	0.00	24,553.22	0.00	0.00	361.10	27,321.63
May-14	0	0	326.23	0.00	0.00	26,785.20	0.00	0.00	48.93	27,160.36
Jun-14	0	0	-9,347.00	0.00	0.00	64,617.00	0.00	0.00	-1,402.05	53,867.95
Jul-14	0	0	326.41	0.00	0.00	28,079.15	0.00	0.00	48.96	28,454.52
Aug-14	0	0	2,733.90	0.00	0.00	46,257.55	0.00	0.00	410.09	49,401.54
Sep-14	0	0	2,081.08	0.00	0.00	41,009.30	0.00	0.00	312.16	43,402.54
Oct-14	0	0	2,407.47	0.00	0.00	99,330.60	0.00	0.00	361.12	102,099.19
Nov-14	0	0	2,407.47	0.00	0.00	87,645.40	0.00	0.00	361.12	90,413.99
Dec-14	0	0	2,733.86	0.00	0.00	49,124.80	0.00	410.00	410.08	52,678.74
Jan-15	0	0	2,392.98	25,765.75	0.00	50,423.18	0.00	8,417.00	4,346.81	91,345.72
Feb-15	0	0	2,081.08	0.00	0.00	59,079.40	0.00	21,491.70	452.13	83,104.31
Mar-15	0	0	2,392.98	0.00	0.00	33,976.20	0.00	11,671.20	697.57	88,737.95
Apr-15	0	0	2,332.76	0.00	0.00	19,909.60	0.00	7,136.55	909.13	30,288.04
May-15	0	0	2,318.94	0.00	0.00	0.00	0.00	9,705.85	643.25	12,668.04
Jun-15	0	0	2,331.94	0.00	0.00	0.00	0.00	13,653.80	677.45	16,663.19
Jul-15	0	0	2,377.27	0.00	0.00	0.00	0.00	20,041.70	1,280.88	23,699.85
Aug-15	0	0	2,384.45	0.00	0.00	0.00	0.00	6,914.40	1,047.83	10,346.68
Sep-15	0	0	2,383.87	0.00	0.00	0.00	0.00	119.60	375.52	2,878.99
Oct-15	0	0	2,358.38	0.00	0.00	0.00	0.00	1,509.30	580.15	4,447.83
Nov-15	0	0	2,385.48	0.00	0.00	0.00	0.00	11,566.50	357.82	14,309.80
Dec-15	0	0	2,337.37	0.00	0.00	0.00	0.00	1,878.62	420.91	4,636.90
Jan-16	0	0	2,081.08	22,897.92	0.00	0.00	0.00	11,166.22	3,822.32	39,967.54
Feb-16	0	0	2,331.57	0.00	0.00	0.00	0.00	818.90	472.57	3,623.04
Mar-16	0	0	2,324.79	0.00	0.00	0.00	0.00	10,740.15	348.72	13,413.66
Apr-16	0	0	2,081.08	0.00	0.00	0.00	0.00	31,284.40	312.16	33,677.64
May-16	0	0	2,811.85	0.00	0.00	0.00	0.00	39,700.60	1,948.57	44,461.02
Jun-16	0	0	2,322.27	0.00	0.00	0.00	0.00	22,637.90	1,918.19	26,878.36
Jul-16	0	0	2,380.66	0.00	0.00	0.00	0.00	19,742.78	660.88	22,784.32
Aug-16	0	0	2,375.70	0.00	0.00	0.00	0.00	17,803.30	806.57	20,985.57
Sep-16	0	0	2,390.78	0.00	0.00	0.00	0.00	47,068.95	1,203.84	50,663.57
Oct-16	0	0	308.28	0.00	0.00	0.00	0.00	25,146.46	891.46	26,346.20
Nov-16	0	0	321.89	0.00	0.00	0.00	0.00	52,111.50	867.67	53,301.06
Dec-16	0	0	0.00	0.00	0.00	0.00	0.00	26,889.49	669.31	27,558.80
Jan-17	0	0	0.00	21,012.05	0.00	0.00	0.00	66,898.08	5,196.84	93,106.97
Feb-17	0	0	0.00	0.00	0.00	0.00	0.00	77,749.35	3,134.50	80,883.85
Mar-17	0	0	0.00	0.00	0.00	0.00	0.00	47,411.98	2,334.75	49,746.73
Apr-17	0	0	0.00	0.00	0.00	0.00	0.00	59,895.75	1,717.91	61,613.66
May-17	0	0	0.00	0.00	0.00	0.00	0.00	23,426.43	3,160.73	26,587.16
Jun-17	0	0	0.00	0.00	0.00	0.00	0.00	11,550.17	1,732.53	13,282.70
Jul-17	0	0	0.00	0.00	0.00	0.00	0.00	36,793.87	3,395.80	40,189.67

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Total T4C Cost Calculation

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Period	Payroll	PY07 DP Audit Managing Principal	Livonia Office Lease	Loan Interest	General & Administrative	PY10 DP Costs	Settlement Expenses		Reasonable Profit	Totals
							March 2020 - Current	March 2020 - Prior		
Aug-17	0	0	0.00	0.00	0.00	0.00	0.00	60,198.20	1,632.45	61,830.65
Sep-17	0	0	0.00	0.00	0.00	0.00	0.00	83,334.60	1,835.80	87,170.40
Oct-17	0	0	0.00	0.00	0.00	0.00	0.00	62,557.20	0.00	62,557.20
Nov-17	0	0	0.00	0.00	0.00	0.00	0.00	23,667.20	125.40	23,792.60
Dec-17	0	0	0.00	0.00	0.00	0.00	0.00	134,439.21	18,727.50	153,166.71
Jan-18	0	0	0.00	19,950.28	0.00	0.00	0.00	55,121.00	2,938.84	78,010.12
Feb-18	0	0	0.00	0.00	0.00	0.00	0.00	58,080.30	390.20	58,470.50
Mar-18	0	0	0.00	0.00	0.00	0.00	0.00	62,159.25	1,002.04	63,161.29
Apr-18	0	0	0.00	0.00	0.00	0.00	0.00	87,284.92	4,770.89	92,055.81
May-18	0	0	0.00	0.00	0.00	0.00	0.00	80,180.07	10,040.71	90,220.78
Jun-18	0	0	0.00	0.00	0.00	0.00	0.00	43,378.80	0.00	43,378.80
Jul-18	0	0	0.00	0.00	0.00	0.00	0.00	100,008.90	6,843.15	106,852.05
Aug-18	0	0	0.00	19,654.03	0.00	0.00	0.00	26,057.00	6,856.65	52,567.68
Sep-18	0	0	0.00	0.00	0.00	0.00	0.00	1,857.00	278.55	2,135.55
Oct-18	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov-18	0	0	0.00	0.00	0.00	0.00	0.00	2,665.50	33.75	2,699.25
Dec-18	0	0	0.00	0.00	0.00	0.00	0.00	44,160.40	0.00	44,160.40
Jan-19	0	0	0.00	0.00	0.00	0.00	0.00	37,443.00	5,616.45	43,059.45
Feb-19	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-19	0	0	0.00	0.00	0.00	0.00	0.00	1,035.00	155.25	1,190.25
Apr-19	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May-19	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun-19	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jul-19	0	0	0.00	0.00	0.00	0.00	0.00	12,453.80	182.25	12,636.05
Aug-19	0	0	0.00	0.00	0.00	0.00	0.00	53,709.60	0.00	53,709.60
Sep-19	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct-19	0	0	0.00	0.00	0.00	0.00	0.00	24,975.00	3,746.25	28,721.25
Nov-19	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-19	0	0	0.00	0.00	0.00	0.00	0.00	18,652.50	2,797.88	21,450.38
Jan-20	0	0	0.00	0.00	0.00	0.00	0.00	670.00	100.50	770.50
Feb-20	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-20	0	0	0.00	0.00	0.00	0.00	5,585.90	0.00	0.00	5,585.90
Apr-20	0	0	0.00	0.00	0.00	0.00	56,555.26	0.00	0.00	56,555.26
May-20	0	0	0.00	0.00	0.00	0.00	28,310.16	0.00	2,281.50	30,591.66
Jun-20	0	0	0.00	0.00	0.00	0.00	40,689.86	0.00	0.00	40,689.86
Jul-20	0	0	0.00	0.00	0.00	0.00	807.03	0.00	276.75	1,083.78
Aug-20	0	0	0.00	0.00	0.00	0.00	884.37	0.00	67.50	951.87
Sep-20	0	0	0.00	0.00	0.00	0.00	10,894.29	0.00	0.00	10,894.29
Oct-20	0	0	0.00	0.00	0.00	0.00	8,160.07	0.00	526.50	8,686.57
Nov-20	0	0	0.00	0.00	0.00	0.00	11,077.22	0.00	0.00	11,077.22
Dec-20	0	0	0.00	0.00	0.00	0.00	20,469.67	0.00	1,201.50	21,671.17
Totals	408,462.83	645,729.96	295,775.80	176,426.46	505,569.23	922,558.52	183,433.83	1,817,440.95	304,885.03	5,260,282.61

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T4C Settlement Charges

Exhibit M
Payroll T4C Cost Calculation

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Period	Payroll T4C Cost Calculation								Totals
	Wages	Fed SS/MED	Fed Unemp	GA Unemp	MI Unemp	TX Unemp	Payroll Admin	401k Match	
Jan-11	3,444.61	263.51	27.56	40.95	263.60	0.00	118.50	0.00	4,158.73
Feb-11	27,583.34	2,008.39	179.79	255.15	2,352.40	0.00	129.90	0.00	32,508.97
Mar-11	29,145.92	2,127.91	40.78	0.00	824.62	0.00	184.65	1,083.34	33,407.22
Apr-11	31,937.50	2,302.76	39.21	0.00	583.81	5.06	499.54	1,083.34	36,451.22
May-11	31,900.00	2,332.29	15.37	0.00	416.67	4.05	135.30	1,250.00	36,053.68
Jun-11	31,760.00	2,320.84	4.00	0.00	55.26	0.00	329.20	1,250.00	35,719.30
Jul-11	32,045.35	2,329.43	3.68	0.00	55.26	3.04	516.40	1,250.00	36,203.16
Aug-11	37,246.91	2,728.82	35.00	187.64	55.26	27.00	151.96	1,250.00	41,682.59
Sep-11	29,595.23	2,155.07	25.00	180.42	55.26	27.00	513.70	950.00	33,501.68
Oct-11	29,583.34	2,155.07	9.00	0.00	55.26	27.00	344.53	950.00	33,124.20
Nov-11	28,583.34	2,078.58	3.00	0.00	55.26	0.00	150.76	950.00	31,820.94
Dec-11	27,240.31	1,912.61	3.90	0.00	55.26	4.05	507.90	1,041.62	30,765.65
Totals	340,065.85	24,715.28	386.29	664.16	4,827.92	97.20	3,582.34	11,058.30	385,397.34

Jan-12	3,583.34	1,279.70	93.72	0.00	2,063.46	0.00	421.93	0.00	22,457.48
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Totals	343,649.19	25,994.98	480.01	664.16	6,891.38	97.20	4,004.27	11,058.30	407,854.83
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Please see Exhibit B for detailed totals.

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
PY07 DP Audit Managing Principal
T4C Cost Calculation

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PY07 DP Audit - Managing Principal T4C Cost Calculation				
Period		Managing Principal	Estimated	T4C Amounts
Begin	End		Hours	
01/13/11	01/31/11	Christopher Mucke	175.5	37,132.29
02/01/11	02/28/11	Christopher Mucke	273.0	57,761.34
03/01/11	03/31/11	Christopher Mucke	270.0	57,126.60
04/01/11	04/30/11	Christopher Mucke	296.0	62,627.68
05/01/11	05/31/11	Christopher Mucke	300.0	63,474.00
06/01/11	06/16/11	Christopher Mucke	202.5	43,230.71
07/01/11	07/31/11	Christopher Mucke	194.5	41,893.36
08/01/11	08/31/11	Christopher Mucke	185.5	39,954.85
09/01/11	09/30/11	Christopher Mucke	221.5	47,708.89
10/01/11	10/31/11	Christopher Mucke	187.0	40,277.93
11/01/11	11/30/11	Christopher Mucke	253.5	54,601.37
12/01/11	12/31/11	Christopher Mucke	206.5	44,478.04
01/01/12	01/31/12	Christopher Mucke	257.5	55,462.93
Totals			3,023.0	645,729.96

Please see Exhibit C for detailed totals.

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T4C Settlement Charges

Exhibit M
Livonia Office T4C Cost Calculation

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Livonia Office Lease Payments				
Date	Description	Rental	Electricity	Totals
05/12/11	Livonia Office	34,894.00	0.00	34,894.00
06/12/11	Livonia Office	24,894.00	0.00	24,894.00
07/12/11	Livonia Office	0.00	0.00	0.00
08/12/11	Livonia Office	0.00	0.00	0.00
09/12/11	Livonia Office	0.00	0.00	0.00
10/12/11	Livonia Office	2,644.20	3,785.66	6,429.86
11/12/11	Livonia Office	4,957.88	1,144.85	6,102.73
12/12/11	Livonia Office	4,989.88	1,131.31	6,121.19
01/12/12	Livonia Office	4,989.88	1,164.08	6,153.96
02/12/12	Livonia Office	4,989.88	1,266.68	6,256.56
03/12/12	Livonia Office	4,989.88	1,251.58	6,241.46
04/12/12	Livonia Office	4,989.88	1,257.36	6,247.24
05/12/12	Livonia Office	4,989.88	1,257.36	6,247.24
06/12/12	Livonia Office	4,989.88	1,266.89	6,256.77
07/12/12	Livonia Office	4,989.88	1,255.02	6,244.90
08/12/12	Livonia Office	4,989.88	1,266.89	6,256.77
09/12/12	Livonia Office	9,947.15	1,263.46	11,210.61
10/12/12	Livonia Office	9,947.75	1,265.46	11,213.21
11/12/12	Livonia Office	9,947.75	1,249.17	11,196.92
12/12/12	Livonia Office	9,947.75	1,245.99	11,193.74
01/13/13	Livonia Office	0.00	1,245.99	1,245.99
02/13/13	Livonia Office	9,947.75	1,235.18	11,182.93
03/13/13	Livonia Office	0.00	1,230.18	1,230.18
04/13/13	Livonia Office	17,112.51	1,255.29	18,367.80
05/13/13	Livonia Office	0.00	1,249.52	1,249.52
06/13/13	Livonia Office	5,081.08	1,275.82	6,356.90
07/13/13	Livonia Office	2,081.08	0.00	2,081.08
08/13/13	Livonia Office	2,081.08	0.00	2,081.08
09/13/13	Livonia Office	2,081.08	0.00	2,081.08
10/13/13	Livonia Office	7,162.16	0.00	7,162.16
11/13/13	Livonia Office	1,714.96	0.00	1,714.96
12/13/13	Livonia Office	5,081.08	0.00	5,081.08
01/14/14	Livonia Office	2,081.08	0.00	2,081.08
02/14/14	Livonia Office	2,081.08	326.23	2,407.31
03/14/14	Livonia Office	2,081.08	326.23	2,407.31
04/14/14	Livonia Office	2,081.08	326.23	2,407.31
05/14/14	Livonia Office	0.00	326.23	326.23
06/14/14	Livonia Office	-10,000.00	653.00	-9,347.00
07/14/14	Livonia Office	0.00	326.41	326.41
08/14/14	Livonia Office	2,081.08	652.82	2,733.90
09/14/14	Livonia Office	2,081.08	0.00	2,081.08
10/14/14	Livonia Office	2,081.08	326.39	2,407.47
11/14/14	Livonia Office	2,081.08	326.39	2,407.47
12/14/14	Livonia Office	2,081.08	652.78	2,733.86
01/15/15	Livonia Office	2,081.08	311.90	2,392.98
02/15/15	Livonia Office	2,081.08	0.00	2,081.08
03/15/15	Livonia Office	2,081.08	311.90	2,392.98

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Livonia Office T4C Cost Calculation

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Livonia Office Lease Payments				
04/15/15	Livonia Office	2,081.08	251.68	2,332.76
05/15/15	Livonia Office	2,081.08	237.86	2,318.94
06/15/15	Livonia Office	2,331.94	0.00	2,331.94
07/15/15	Livonia Office	2,081.08	296.19	2,377.27
08/15/15	Livonia Office	2,081.08	303.37	2,384.45
09/15/15	Livonia Office	2,383.87	0.00	2,383.87
10/15/15	Livonia Office	2,358.38	0.00	2,358.38
11/15/15	Livonia Office	2,385.48	0.00	2,385.48
12/15/15	Livonia Office	2,337.37	0.00	2,337.37
01/16/16	Livonia Office	2,081.08	0.00	2,081.08
02/16/16	Livonia Office	2,081.08	250.49	2,331.57
03/16/16	Livonia Office	2,081.08	243.71	2,324.79
04/16/16	Livonia Office	2,081.08	0.00	2,081.08
05/16/16	Livonia Office	2,811.85	0.00	2,811.85
06/16/16	Livonia Office	2,081.08	241.19	2,322.27
07/16/16	Livonia Office	2,081.08	299.58	2,380.66
08/16/16	Livonia Office	2,081.08	294.62	2,375.70
09/16/16	Livonia Office	2,081.08	309.70	2,390.78
10/16/16	Livonia Office	0.00	308.28	308.28
11/16/16	Livonia Office	0.00	321.89	321.89
Totals		258,986.99	36,788.81	295,775.80

Please see Exhibit D for detailed totals.

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Loan Interest T4C Cost Calculation

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Loan Interest Calculation			
Fiscal Year End Date	Maturity Date	Payment Year	Interest Paid
01/10/12	06/10/13	2011	9,960.72
01/10/13	06/10/13	2012	28,842.40
01/10/14	05/10/23	2013	28,343.31
01/10/15	05/10/23	2014	25,765.75
01/10/16	05/10/23	2015	22,897.92
01/10/17	05/10/23	2016	21,012.05
01/10/18	05/10/23	2017	19,950.28
08/24/18	08/24/18	2018	19,654.03
Total Interest Paid			176,426.46

Please see Exhibit E for detailed totals.

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
General Administrative T4C Cost Calculation

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Mth	Equipment & Fixtures	General & Administrative Expenses - Base Period				Totals
		IT Services	Misc G&A Exp	Professional Svcs	Travel	
Feb	167.21	1,085.00	4,388.93	0.00	20.00	5,661.14
Mar	48,549.33	27,562.07	11,002.89	2,890.00	3,347.13	93,351.42
Apr	50,000.00	25,480.00	817.13	0.00	4,165.00	80,462.13
May	1,960.88	18,937.63	5,139.58	6,500.00	5,145.77	37,683.86
Jun	51,196.31	3,789.42	3,774.56	8,249.00	14,094.62	81,103.91
Jul	5,190.19	42,736.83	1,116.66	0.00	0.00	49,043.68
Aug	2,361.94	5,650.31	5,520.07	186.00	-150.00	13,568.32
Sep	11,917.19	8,978.86	1,529.13	0.00	2,942.98	25,368.16
Oct	6,897.31	17,141.01	1,621.65	5,600.00	860.69	32,120.66
Nov	52.94	10,390.68	3,580.06	56.00	110.83	14,190.51
Dec	0.00	9,110.78	2,582.28	15,399.00	1,297.34	28,389.40
Jan	105.88	40,658.51	3,861.65	0.00	0.00	44,626.04
Totals	178,399.18	211,521.10	44,934.59	38,880.00	31,834.36	505,569.23

Please see Exhibit F for detailed totals.

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
PY10 Duplicate Payment T4C Cost Calculation

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PY10 Duplicate Payment T4C Cost Calculation				
Month	2015	2014	2013	2012
January	50,423.18	19,132.32	0.00	0.00
February	59,079.40	12,117.20	7,487.30	0.00
March	33,976.20	12,117.20	24,461.75	5,538.60
April	19,909.60	24,553.22	29,539.20	9,487.35
May	0.00	26,785.20	22,154.40	0.00
June	0.00	64,617.00	19,737.00	4,191.35
July	0.00	28,079.15	40,177.80	3,550.05
August	0.00	46,257.55	26,785.20	5,011.85
September	0.00	41,009.30	26,785.20	11,276.70
October	0.00	99,330.60	8,928.40	1,096.35
November	0.00	87,645.40	0.00	2,192.70
December	0.00	49,124.80	0.00	0.00
Totals	163,388.38	510,768.94	206,056.25	42,344.95

Totals	922,558.52
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Please see Exhibit G for detailed totals.

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Settlement Fees: March 2020 - Current

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Month	Settlement Fees: March 2020 - Current		Totals
	Legal Fee Payments	ACLR	
Mar	0.00	5,585.90	5,585.90
Apr	15,210.00	41,345.26	56,555.26
May	0.00	28,310.16	28,310.16
June	1,845.00	38,844.86	40,689.86
July	0.00	807.03	807.03
August	450.00	434.37	884.37
September	3,510.00	7,384.29	10,894.29
October	0.00	8,160.07	8,160.07
November	5,985.00	5,092.22	11,077.22
December	2,025.00	18,444.67	20,469.67
Totals	29,025.00	154,408.83	183,433.83

Please see Exhibit H for detailed totals.

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Settlement Fees: March 2020 Prior

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Settlement Fees: March 2020 Prior			
Month	Legal	ACLR	Totals
Dec-14	410.00	0.00	410.00
Jan-15	410.00	8,007.00	8,417.00
Feb-15	933.10	20,558.60	21,491.70
Mar-15	2,257.50	9,413.70	11,671.20
Apr-15	3,728.10	3,408.45	7,136.55
May-15	1,969.40	7,736.45	9,705.85
Jun-15	2,184.40	11,469.40	13,653.80
Jul-15	6,161.90	13,879.80	20,041.70
Aug-15	4,601.10	2,313.30	6,914.40
Sep-15	119.60	0.00	119.60
Oct-15	1,509.30	0.00	1,509.30
Nov-15	0.00	11,566.50	11,566.50
Dec-15	468.70	1,409.92	1,878.62
Jan-16	503.10	10,663.12	11,166.22
Feb-16	818.90	0.00	818.90
Mar-16	0.00	10,740.15	10,740.15
Apr-16	0.00	31,284.40	31,284.40
May-16	10,178.60	29,522.00	39,700.60
Jun-16	10,465.65	12,172.25	22,637.90
Jul-16	2,025.18	17,717.60	19,742.78
Aug-16	3,001.40	14,801.90	17,803.30
Sep-16	5,634.80	41,434.15	47,068.95
Oct-16	5,634.76	19,511.70	25,146.46
Nov-16	5,462.60	46,648.90	52,111.50
Dec-16	4,462.09	22,427.40	26,889.49
Jan-17	13,633.58	53,264.50	66,898.08
Feb-17	20,896.65	56,852.70	77,749.35
Mar-17	15,564.98	31,847.00	47,411.98
Apr-17	11,452.75	48,443.00	59,895.75
May-17	21,071.53	2,354.90	23,426.43
Jun-17	11,550.17	0.00	11,550.17
Jul-17	22,638.67	14,155.20	36,793.87
Aug-17	10,883.00	49,315.20	60,198.20
Sep-17	25,572.00	57,762.60	83,334.60
Oct-17		62,557.20	62,557.20
Nov-17	836.00	22,831.20	23,667.20
Dec-17	124,850.01	9,589.20	134,439.21
Jan-18	-358.00	55,479.00	55,121.00
Feb-18	2,601.30	55,479.00	58,080.30
Mar-18	6,680.25	55,479.00	62,159.25
Apr-18	31,805.92	55,479.00	87,284.92
May-18	66,938.07	13,242.00	80,180.07
Jun-18		43,378.80	43,378.80
Jul-18	45,621.00	54,387.90	100,008.90
Aug-18	26,057.00	0.00	26,057.00
Sep-18	1,857.00	0.00	1,857.00
Oct-18		0.00	0.00

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Settlement Fees: March 2020 Prior

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Settlement Fees: March 2020 Prior			
Month	Legal	ACLR	Totals
Nov-18	225.00	2,440.50	2,665.50
Dec-18		44,160.40	44,160.40
Jan-19	37,443.00	0.00	37,443.00
Feb-19		0.00	0.00
Mar-19	1,035.00	0.00	1,035.00
Apr-19		0.00	0.00
May-19		0.00	0.00
Jun-19		0.00	0.00
Jul-19	1,215.00	11,238.80	12,453.80
Aug-19		53,709.60	53,709.60
Sep-19		0.00	0.00
Oct-19	24,975.00	0.00	24,975.00
Nov-19		0.00	0.00
Dec-19	18,652.50	0.00	18,652.50
Jan-20	670.00		670.00
Totals	617,307.56	1,200,133.39	1,817,440.95

Please see Exhibit K for detailed totals.

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Reasonable Profit T4C Cost Calculation

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Period	Payroll	Livonia Office	Reasonable Profits by Month				Totals
			Interest	General & Administrative	Settlement Legal Fees		
					March 2020 - Current	March 2020 - Prior	
01/31/11	623.81	0.00	0.00	0.00	0.00	0.00	623.81
02/28/11	4,876.35	0.00	0.00	849.17	0.00	0.00	5,725.52
03/31/11	5,011.08	0.00	0.00	14,002.71	0.00	0.00	19,013.80
04/30/11	5,467.68	0.00	0.00	12,069.32	0.00	0.00	17,537.00
05/31/11	5,408.05	5,234.10	0.00	5,652.58	0.00	0.00	16,294.73
06/30/11	5,357.90	3,734.10	0.00	12,165.59	0.00	0.00	21,257.58
07/31/11	5,430.47	0.00	0.00	7,356.55	0.00	0.00	12,787.00
08/31/11	6,252.39	0.00	0.00	2,035.25	0.00	0.00	8,287.64
09/30/11	5,025.25	0.00	0.00	3,805.22	0.00	0.00	8,830.48
10/31/11	4,968.63	964.48	0.00	4,818.10	0.00	0.00	10,751.21
11/30/11	4,773.14	915.41	0.00	2,128.58	0.00	0.00	7,817.13
12/31/11	4,614.85	918.18	0.00	4,258.41	0.00	0.00	9,791.44
01/31/12	3,459.82	923.09	1,494.11	6,693.91	0.00	0.00	12,570.93
02/29/12	0.00	938.48	0.00	0.00	0.00	0.00	938.48
03/31/12	0.00	936.22	0.00	0.00	0.00	0.00	936.22
04/30/12	0.00	937.09	0.00	0.00	0.00	0.00	937.09
05/31/12	0.00	937.09	0.00	0.00	0.00	0.00	937.09
06/30/12	0.00	938.52	0.00	0.00	0.00	0.00	938.52
07/31/12	0.00	936.74	0.00	0.00	0.00	0.00	936.74
08/31/12	0.00	938.52	0.00	0.00	0.00	0.00	938.52
09/30/12	0.00	1,681.59	0.00	0.00	0.00	0.00	1,681.59
10/31/12	0.00	1,681.98	0.00	0.00	0.00	0.00	1,681.98
11/30/12	0.00	1,679.54	0.00	0.00	0.00	0.00	1,679.54
12/31/12	0.00	1,679.06	0.00	0.00	0.00	0.00	1,679.06
01/31/13	0.00	186.90	4,326.36	0.00	0.00	0.00	4,513.26
02/28/13	0.00	1,677.44	0.00	0.00	0.00	0.00	1,677.44
03/31/13	0.00	184.53	0.00	0.00	0.00	0.00	184.53
04/30/13	0.00	2,755.17	0.00	0.00	0.00	0.00	2,755.17
05/31/13	0.00	187.43	0.00	0.00	0.00	0.00	187.43
06/30/13	0.00	953.54	0.00	0.00	0.00	0.00	953.54
07/31/13	0.00	312.16	0.00	0.00	0.00	0.00	312.16
08/31/13	0.00	312.16	0.00	0.00	0.00	0.00	312.16
09/30/13	0.00	312.16	0.00	0.00	0.00	0.00	312.16
10/31/13	0.00	1,074.32	0.00	0.00	0.00	0.00	1,074.32
11/30/13	0.00	257.24	0.00	0.00	0.00	0.00	257.24
12/31/13	0.00	762.16	0.00	0.00	0.00	0.00	762.16
01/31/14	0.00	312.16	4,251.50	0.00	0.00	0.00	4,563.66
02/28/14	0.00	361.10	0.00	0.00	0.00	0.00	361.10
03/31/14	0.00	361.10	0.00	0.00	0.00	0.00	361.10
04/30/14	0.00	361.10	0.00	0.00	0.00	0.00	361.10
05/31/14	0.00	48.93	0.00	0.00	0.00	0.00	48.93
06/30/14	0.00	-1,402.05	0.00	0.00	0.00	0.00	-1,402.05
07/31/14	0.00	48.96	0.00	0.00	0.00	0.00	48.96
08/31/14	0.00	410.09	0.00	0.00	0.00	0.00	410.09
09/30/14	0.00	312.16	0.00	0.00	0.00	0.00	312.16
10/31/14	0.00	361.12	0.00	0.00	0.00	0.00	361.12
11/30/14	0.00	361.12	0.00	0.00	0.00	0.00	361.12
12/31/14	0.00	410.08	0.00	0.00	0.00	0.00	410.08
01/31/15	0.00	358.95	3,864.86	0.00	0.00	123.00	4,346.81
02/28/15	0.00	312.16	0.00	0.00	0.00	139.97	452.13
03/31/15	0.00	358.95	0.00	0.00	0.00	338.63	697.57
04/30/15	0.00	349.91	0.00	0.00	0.00	559.22	909.13
05/31/15	0.00	347.84	0.00	0.00	0.00	295.41	643.25

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Reasonable Profit T4C Cost Calculation

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Period	Payroll	Livonia Office	Reasonable Profits by Month			Settlement Legal Fees		Totals
			Interest	General & Administrative	March 2020 - Current	March 2020 - Prior		
06/30/15	0.00	349.79	0.00	0.00	0.00	327.66	677.45	
07/31/15	0.00	356.59	0.00	0.00	0.00	924.29	1,280.88	
08/31/15	0.00	357.67	0.00	0.00	0.00	690.17	1,047.83	
09/30/15	0.00	357.58	0.00	0.00	0.00	17.94	375.52	
10/31/15	0.00	353.76	0.00	0.00	0.00	226.40	580.15	
11/30/15	0.00	357.82	0.00	0.00	0.00	0.00	357.82	
12/31/15	0.00	350.61	0.00	0.00	0.00	70.31	420.91	
01/31/16	0.00	312.16	3,434.69	0.00	0.00	75.47	3,822.32	
02/29/16	0.00	349.74	0.00	0.00	0.00	122.84	472.57	
03/31/16	0.00	348.72	0.00	0.00	0.00	0.00	348.72	
04/30/16	0.00	312.16	0.00	0.00	0.00	0.00	312.16	
05/31/16	0.00	421.78	0.00	0.00	0.00	1,526.79	1,948.57	
06/30/16	0.00	348.34	0.00	0.00	0.00	1,569.85	1,918.19	
07/31/16	0.00	357.10	0.00	0.00	0.00	303.78	660.88	
08/31/16	0.00	356.36	0.00	0.00	0.00	450.21	806.57	
09/30/16	0.00	358.62	0.00	0.00	0.00	845.22	1,203.84	
10/31/16	0.00	46.24	0.00	0.00	0.00	845.21	891.46	
11/30/16	0.00	48.28	0.00	0.00	0.00	819.39	867.67	
12/31/16	0.00	0.00	0.00	0.00	0.00	669.31	669.31	
01/31/17	0.00	0.00	3,151.81	0.00	0.00	2,045.04	5,196.84	
02/28/17	0.00	0.00	0.00	0.00	0.00	3,134.50	3,134.50	
03/31/17	0.00	0.00	0.00	0.00	0.00	2,334.75	2,334.75	
04/30/17	0.00	0.00	0.00	0.00	0.00	1,717.91	1,717.91	
05/31/17	0.00	0.00	0.00	0.00	0.00	3,160.73	3,160.73	
06/30/17	0.00	0.00	0.00	0.00	0.00	1,732.53	1,732.53	
07/31/17	0.00	0.00	0.00	0.00	0.00	3,395.80	3,395.80	
08/31/17	0.00	0.00	0.00	0.00	0.00	1,632.45	1,632.45	
09/30/17	0.00	0.00	0.00	0.00	0.00	3,835.80	3,835.80	
10/31/17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11/30/17	0.00	0.00	0.00	0.00	0.00	125.40	125.40	
12/31/17	0.00	0.00	0.00	0.00	0.00	18,727.50	18,727.50	
01/31/18	0.00	0.00	2,992.54	0.00	0.00	-53.70	2,938.84	
02/28/18	0.00	0.00	0.00	0.00	0.00	390.20	390.20	
03/31/18	0.00	0.00	0.00	0.00	0.00	1,002.04	1,002.04	
04/30/18	0.00	0.00	0.00	0.00	0.00	4,770.89	4,770.89	
05/31/18	0.00	0.00	0.00	0.00	0.00	10,040.71	10,040.71	
06/30/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
07/31/18	0.00	0.00	0.00	0.00	0.00	6,843.15	6,843.15	
08/31/18	0.00	0.00	2,948.10	0.00	0.00	3,908.55	6,856.65	
09/30/18	0.00	0.00	0.00	0.00	0.00	278.55	278.55	
10/31/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11/30/18	0.00	0.00	0.00	0.00	0.00	33.75	33.75	
12/31/18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
01/31/19	0.00	0.00	0.00	0.00	0.00	5,616.45	5,616.45	
02/28/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
03/31/19	0.00	0.00	0.00	0.00	0.00	155.25	155.25	
04/30/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
05/31/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
06/30/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
07/31/19	0.00	0.00	0.00	0.00	0.00	182.25	182.25	
08/31/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
09/30/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10/31/19	0.00	0.00	0.00	0.00	0.00	3,746.25	3,746.25	

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit M
Reasonable Profit T4C Cost Calculation

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Period	Payroll	Livonia Office	Reasonable Profits by Month				Totals
			Interest	General & Administrative	Settlement Legal Fees		
					March 2020 - Current	March 2020 - Prior	
11/30/19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/31/19	0.00	0.00	0.00	0.00	0.00	2,797.88	2,797.88
01/31/20	0.00	0.00	0.00	0.00	0.00	100.50	100.50
02/29/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03/31/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04/30/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05/31/20	0.00	0.00	0.00	0.00	2,281.50	0.00	2,281.50
06/30/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07/31/20	0.00	0.00	0.00	0.00	276.75	0.00	276.75
08/31/20	0.00	0.00	0.00	0.00	67.50	0.00	67.50
09/30/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10/31/20	0.00	0.00	0.00	0.00	526.50	0.00	526.50
11/30/20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/31/20	0.00	0.00	0.00	0.00	1,201.50	0.00	1,201.50
Totals	61,269.42	44,366.37	26,463.97	75,835.38	4,353.75	92,596.13	304,885.03

Please see Exhibit L for detailed totals.

EXHIBIT N

ACLR, LLC v USA T4C Cost Summary

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit N
Total T4C Cost Calculation

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PY07 Duplicate Payment Audit	
Description	Amounts
Payroll	408,462.83
Managing Principal	645,729.96
Livonia Office Lease	295,775.80
Loan Interest	176,426.46
General & Administrative	505,569.23
T4C Cost Calculation	2,031,964.28

PY10 Duplicate Payment Audit	
Description	Amounts
T4C Cost Calculation	922,558.52

Settlement Expenses	
Description	Amounts
March 2020 - Prior	1,817,440.95
March 2020 - Current	183,433.83
T4C Cost Calculation	2,000,874.78

Reasonable Profit & Interest	
Description	Amounts
Reasonable Profit	304,885.03
Interest	834,835.74
T4C Cost Calculation	1,139,720.77

Total T4C Cost Calculation	6,095,118.35
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